MEMORANDUM OF LAW

DATE: September 25, 1992

TO: Ernie Anderson, Assistant Director - Financial

Management

FROM: City Attorney

SUBJECT: Legality of Imposing a Local Cigarette Tax

The attached memorandum prepared by Senior Legal Intern Carol Banks answers the question posed by your memorandum dated September 11, 1992 concerning the legality of imposing a local cigarette tax.

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JOHN W. WITT, City Attorney
By
Stuart H. Swett
Senior Chief Deputy
SHS:smm:160(x043.2)
Attachment
cc Jack McGrory
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